DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

MAGNETIC RECORDING MEDIUM

My residence, post office address and citizenship are as stated below next to my name,

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Case No075834	.00411 , the specification of w	/hich	
(check one)	is attached hereto. was filed on Application Serial No and was amended on (if applicable)		
	te that I have reviewed and unde ding the claims as amended by a		
	ge the duty to disclose to the Une material to the patentability of gulations, 1.56.1		
States of America be publication in any capplication, that the than one year prior made the subject of country foreign to the representatives or a application for pate	w and do not believe this invention of the recountry before my or our invention thereof ountry before my or our invention is same was not in public use or of the tothis application, and I believe an inventor's certificate issued the United States of America on a sissigns more than twelve months of the tothis of the tothis is identified below:	f, or patented or described on thereof or more than one on sale in the United States that the invention has not before the date of this applinapplication filed by me or prior to this application, as invention has been filed in	in any printed year prior to this of America more been patented or ication in any my legal nd that no any country
foreign application(m foreign priority benefits under s) for patent or inventor's certific n Application(s)		e, 119 of any
Number	Country	Date	
P2002-2012	94 JAPAN	July 10,	2002

and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the above listed application on which priority is claimed:

⁽b) Under this section, information is material to patentability when it is not cumulative to information already of record or being made of record in the application, and

⁽¹⁾ It establishes, by itself or in combination with other information, a prima facie case of unpatentability of a claim; or

⁽²⁾ It refutes, or is inconsistent with, a position the applicant takes in:

⁽i) Opposing an argument of unpatentability relied on by the Office, or

⁽ii) Asserting an argument of patentability.

A prima facie case of unpatentability is established when the information compels a conclusion that a claim is unpatentable under the preponderance of evidence, burden-of-proof standard, giving each term in the claim its broadest reasonable construction consistent with the specification, and before any consideration is given to evidence which may be submitted in an attempt to establish a contrary conclusion of patentability.

Prior Foreign Application(s)
Number Country

Date

If no priority is claimed, I have identified all foreign patent applications filed prior to this application:

Prior Foreign Application(s)
Number Country

try Date

And I hereby appoint Lewis T. Steadman, Sr. (Reg. No. 17,074), Robert J. Depke (Reg. No. 37,607), Todd S. Parkhurst (Reg. No. 26,494), Kevin Buford (Reg. No. 34,786), Stefan V. Stein (Reg. No. 29,702), Anderson L. Baldy (Reg. No. 40,496) and all members of the firm of Holland & Knight LLP.

Telephone: (312) 263-3600

as my attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith and direct that all correspondence be forwarded to:

Att: Lewis T. Steadman Sr.

& Robert J. Depke Holland & Knight LLP 55 West Monroe Street, Suite 800 Chicago, Illinois 60603

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or f	irst inventor Atsushi KATO
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